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**INTERNAL AUDIT QUALITY AND ORGANIZATIONAL  
PERFORMANCE IN NIGERIAN FEDERAL UNIVERSITIES:  
THE MODERATING EFFECTS OF TOP MANAGEMENT  
SUPPORT**



**SULEIMAN MOHAMMED BELLO**

**DOCTOR OF PHILOSOPHY  
UNIVERSITI UTARA MALAYSIA  
2018**

**INTERNAL AUDIT QUALITY AND ORGANIZATIONAL PERFORMANCE  
IN NIGERIAN FEDERAL UNIVERSITIES: THE MODERATING EFFECTS  
OF TOP MANAGEMENT SUPPORT**



By  
**SULEIMAN MOHAMMED BELLO**

**UUM**  
Universiti Utara Malaysia

**Thesis Submitted to  
Tunku Puteri Intan Safinaz School of Accountancy,  
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**TUNKU PUTERI INTAN SAFINAZ**  
**SCHOOL OF ACCOUNTANCY**  
**COLLEGE OF BUSINESS**  
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: **Prof. Dr. Zukarnain Muhamad Sori (INCEIF)**

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: **Assoc. Prof. Dr. Shamharir Abidin**

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*(Signature)*

Tarikh: **31 October 2017**  
*(Date)*

Nama Pelajar  
(Name of Student) : Suleiman Mohammed Bello

---

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Nama Penyelia/Penyelia-penyelia  
(Name of Supervisor/Supervisors) : Prof. Dr. Ayoib Che Ahmad

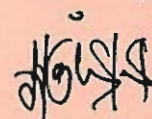
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Tandatangan

Nama Penyelia/Penyelia-penyelia  
(Name of Supervisor/Supervisors) : Dr. Nor Zalina Mohamad Yusof

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## ABSTRACT

Internal audit quality is one of the key factors in achieving superior organizational performance. However, upon all the existence of internal audit (IA) departments in Nigerian federal universities, poor internal control and ineffectiveness in the financial operations were identified. Therefore, this study examined the relationship between internal audit quality dimensions consisting of IA competence, IA independence, IA size, IA reporting line and timeliness of IA report and organizational performance with moderating effect of top management support in Nigerian federal universities. A total of 600 samples of internal auditors were drawn from 40 Nigerian federal universities. Data was collected using questionnaires, of which 313 responses were analysed through descriptive and inferential statistics for testing the hypotheses. The result of direct relationship of the constructs of the study reveals that there are positive relationships between IA competence, timeliness of IA report, IA reporting line and top management support with organizational performance. However, negative relationships between IA independence and IA size were identified. The result of moderating effect of top management support reveals that IA independence, IA size and IA competence produced positive and significant relationship with organizational performance. While, negative relationships between IA reporting line and timeliness of IA report were identified. The practical and the theoretical contributions of this study indicates that stewardship theory and resource dependency theory are important in explaining the effect of top management support to organizational performance. The result further implies that Nigerian federal universities are capable of achieving high level of performance with new policy initiatives by the regulatory Agencies and support from top management for IA independence, IA competent and good sizeable number of IA staff. The study also contributed to the literature of internal audit quality and organizational performance relationships with moderating effect of top management support and the IA practice in Nigerian.

**Keywords:** internal audit quality, top management support, organizational performance, Nigerian federal universities.



## ABSTRAK

Kualiti audit dalaman merupakan salah satu faktor utama untuk memperoleh keunggulan pencapaian organisasi. Namun, walaupun terdapat kewujudan jabatan audit dalaman di universiti awam Nigeria, kawalan dalaman yang lemah dan ketidakberkesanan dalam operasi kewangan telah dikenal pasti. Oleh itu, kajian ini meneliti hubungan antara dimensi kualiti audit dalaman yang terdiri daripada keberkesanan, kebebasan, saiz, aliran laporan dan ketepatan masa audit dalaman, dan pencapaian organisasi dengan kesan penyerdehanaan sokongan pihak atasan di universiti awam Nigeria. Sebanyak 600 sampel juruaudit dalaman telah diambil daripada 40 buah universiti awam Nigeria. Data dikumpulkan menggunakan soal selidik dan 313 maklum balas dianalisis dengan statistik deskriptif dan pentakbiran untuk menguji hipotesis. Dapatan bagi hubungan langsung dalam pembinaan kajian ini menunjukkan terdapatnya hubungan positif antara keberkesanan, ketepatan masa laporan, aliran laporan audit dalaman dan sokongan pihak atasan dengan pencapaian organisasi. Walau bagaimanapun, terdapat hubungan negatif antara kebebasan dan saiz audit dalaman yang telah dikenal pasti. Hasil kajian kesan penyerdehanaan sokongan pihak atasan menunjukkan kebebasan, saiz dan keberkesanan audit dalaman menghasilkan hubungan yang positif dan signifikan dengan pencapaian organisasi. Sementara itu, hubungan negatif antara aliran laporan dan ketepatan masa laporan turut dikenal pasti. Sumbangan pratikal dan teori kajian ini menunjukkan bahawa teori pengawasan dan teori kebergantungan sumber adalah penting dalam menjelaskan kesan sokongan pihak atasan terhadap pencapaian organisasi. Hasil kajian juga memberi implikasi bahawa universiti awam Nigeria mampu untuk mencapai prestasi yang tinggi dengan inisiatif polisi baharu daripada agensi penguatkuasaan dan sokongan daripada pihak atasan untuk kebebasan, kecekapan dan jumlah saiz kakitangan yang sesuai untuk audit dalaman. Kajian ini juga menyumbang kepada literatur hubungan kualiti audit dalaman dan pencapaian organisasi dengan kesan penyerdehanaan sokongan pihak atasan dan amalan audit dalaman di Nigeria.

**Kata Kunci:** kualiti audit dalaman, sokongan pihak atasan, pencapaian organisasi, universiti awam Nigeria.



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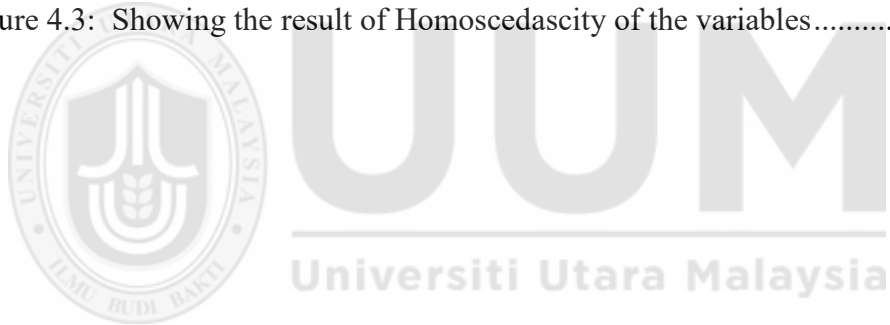
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## LIST OF ABBREVIATIONS

IA	Internal Audit
IAF	Internal Audit Function
IAE	Internal Audit Effectiveness
IAQ	Internal Audit Quality
TMS	Top Management Support
NUC	National Universities Commission
SEC	Securities and Exchange Commission
IIA	Institute of Internal Auditors
SOX	Sarbane Oxley Act
CAE	Chief Audit Executive
ISPPA	International Standard for the Professional Practice of Internal Auditing
AC	Audit Committee
IAFS	Internal Audit Function Structure
IPPF	International Professional Practice Framework
IAC	Internal Audit Characteristics
ICAN	Institute of chartered Accountants of Nigeria
ANAN	Association of National Accountants of Nigeria
CIA	Certified Internal Auditor
CAN	Certified National Accountant
CPAS	Certified Public Accounting Standard
NFU	Nigerian Federal Universities
HIA	Head of Internal Audit



Universiti Utara Malaysia

# **CHAPTER 1:**

## **INTRODUCTION**

### **1.1 Background of the study**

Studies on internal audit quality (IAQ) have received considerable attention in literature over the years (Andrew & Chamber 2015). IAQ provides a strategic function and is an effective management instrument in ensuring internal control in almost any type of organization. It is considered an important element in improving the performance of both public and private sector organizations (Institute of Internal Auditors, 2012). Internal auditing is seen as an overall monitoring and evaluation function with responsibilities to the entire management for the assignment of effective and efficient control mechanisms (Kiabel, 2012). The Institute of Internal Auditors (IIA, 2002) defines internal auditing (IA) as “an independent, objective assurance, and consulting activity designed to add value and improve an organization’s operation. It helps an organization accomplish its objectives by bringing a systematic and disciplined approach to evaluate and improve the effectiveness of risk management, control, and governance process”.

Therefore, IA is regarded as a function that requires experienced, knowledgeable and expertized personnel. It is also a function that requires a reasonable size of audit staff and an independence in carrying out the audit process. It is considered as the ability to communicate audit findings and recommendations through regular and acceptable reporting patterns (Enofe *et al*, 2013).

The Statement of Auditing Standard (SAS 65) explained IAQ characteristics as involving competence which are educational level, certification, and past experience;

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## Appendix A

### APPROVED FEDERAL UNIVERSITIES IN NIGERIA AS AT 2014

S/N	INSTITUTIONS	YEAR ESTABLISHED
1	University of Ibadan, Ibadan	1948
2	University of Nigeria, Nsukka	1960
3	Obafemi Awolowo University, Ile-Ife	1962
4	Ahmadu Bello University, Zaria	1962
5	University of Lagos, Lagos	1962
6	University of Benin, Benin City	1970
7	Bayero University, Kano	1975
8	University of Calabar, Calabar	1975
9	University of Ilorin, Ilorin	1975
10	University of Jos, Jos	1975
11	University of Maiduguri, Maiduguri	1975
12	Usman Danfodiyo University, Sokoto	1975
13	University of Port-Harcourt, Port-Harcourt	1975
14	Federal University of technology, Owerri	1980
15	Federal University of technology, Akure	1981
16	Modibbo Adama University of Technology, Yola	1981
17	Federal University of technology, Minna	1982
18	Nigerian Defence Academy, Kaduna	1985
19	University of Abuja,	1988
20	Abubakar Tafawa Balewa University, Bauchi	1988
21	University of Agriculture, Makurdi	1988



22	Federal University of Agriculture, Abeokuta	1988
23	Nnamdi azikwe University, Awka	1992
24	University of Uyo, Uyo	1991
25	Micheal Okpara University of Agriculture, Umudike	1992
26	National Open University of Nigeria, Lagos	2002
27	Federal University of Petroleum Resources, Effurun	2007
28	Federal University, Lokoja, Kogi State	2011
29	Federal University, Lafia, Nasarawa State	2011
30	Federal University, Kashere, Gombe State	2011
31	Federal University, Wukari, Taraba State	2011
32	Federal University, Dutsin-Ma, Katsina State	2011
33	Federal University, Dutse, Jigawa Stae	2011
34	Federal University, Ndufu-Alike, Ebonyi State	2011
35	Federal University, Oye-Ekiti, Ekiti Sate	2011
36	Federal University, Otuoke, Bayelsa State	2011
37	The Nigeria Police Academy, Wudil, Kano state	2012
38	Federal University, Birnin-Kebbi, Kebbi State	2013
39	Federal University, Gusau, Zamfara State	2013
40	Federal University, Gashua, Yobe State	2013

Source: *National Universities Commission (NUC), official bulletin, Jan, 2014*

**Appendix B**

**FEDERAL UNIVERSITIES IN NIGERIA: A STATISTICAL  
ANALYSIS BY GENERATION AS AT 2014**

**1<sup>st</sup> Generation universities**

S/N	UNIVERSITY	YEAR OF ESTABLIS HMENT	LOCATION
1	University of Nigeria, Nsukka	1960	Nsukka
2	University of Ife (Owolowo University)	1962	Ife
3	Ahmadu Bello University, Zaria	1962	Kaduna
4	University of Lagos	1962	Lagos
5	University of Ibadan	1948	Ibadan
<b>2<sup>nd</sup> Generation University</b>			
1	University of Calabar	1975	Calabar
2	University of Jos	1975	Platua, State
3	University of Maiduguri	1975	Borno State
4	University of Sokoto	1975	Sokoto
5	University of Ilorin	1975	Kwara state
6	University of Port-Harcourt	1975	River State
7	Bayero University, Kano	1975	Kano
8	University of Bennin	1970	Bennin
<b>3rd Generation (Specialized Universities)</b>			
1	Abubakar Tafawa Balewa University	1988	Bauchi
2	Federal University of Technology, Akure	1981	Akure, Ondo
3	Federal University of Technology, Minna	1982	Minna

4	Federal University of Technology, Owerri	1980	Owerri
5	Federal University of Technology, Yola	1981	Yola
6	Federal University of Agriculture, Markodi	1988	Markodi
7	Federal university of Agriculture, Abeokuta	1988	Abeokuta
8	University of Abuja	1988	Abuja
9	Nigerian Defence Academic	1985	Kaduna.
<b>4th Generation</b>			
1	Nnamdi Azikwe University,	1992	Awka
2	University of Uyo	1991	Uyo
3	Micheal Okpara University of Agriculture	1992	Umudike
4	National Open university of Nigeria	2002	Lagos
5	Federal University of Petroleum Resources	2007	Effurun
6	Federal University , Lokoja	2011	Kogi State
7	Federal University, Lafia	2011	Nassarawa State
8	Federal University, Kashere	2011	Gombe State
9	Federal University, Wukari	2011	Taraba State
10	Federal University, Dutsin-Ma	2011	Katsina State
11	Federal University, Dutse	2011	Jigawa State
12	Federal University, Ndufe-Alike	2011	Ebonyi State
13	Federal University, Oye-Ekiti	2011	Ekiti State
14	Federal University, Otuoke	2011	Bayelsa State
15	The Nigerian police Academy, Wudil	2012	Kano State
16	Federal University, Birnin-Kebbi	2013	Kebbi State
17	Federal University, Gusau	2013	Zamfara State
18	Federal University, Gashua	2013	Yobe State

Source: *National University Commission (NUC), official Bulletin, Jan, 2014*

## Appendix C

### SURVEY QUESTIONNAIRE

**Tunku Putari Intan Safinaz, School of Accountancy**

***Universiti Utara Malaysia, UUM SOA, COB***

**Address:**

*06010 UUM SINTOK,*

*Kedah Darul Aman,*

*Malaysia.*

*Tel: (604) 9284260*



Dear Sir/Madam,

#### **SURVEY QUESTIONNAIRE ON INTERNAL AUDIT QUALITY AND ORGANIZATIONAL PERFORMANCE IN NIGERIAN FEDERAL UNIVERSITIES.**

I am Suleiman Mohammed Bello, a PhD student of Universiti Utara, Malaysia (UUM). I am conducting a research on Internal Audit Quality and Organizational Performance for Nigerian Federal Universities.

Attached is a set of questions related to my study. You have been selected to participate in this survey. Kindly, complete the questionnaire as accurate as possible, please.

Be assured that all of your responses will be strictly kept confidential and will be used for the purpose of this study only. Your cooperation and attention on this matter is highly appreciated.

Thank you very much.

Yours sincerely,

**Supervisors:**

**Suleiman Mohammed Bello (900011)**

GSM: +2348036165749

E-mail: [sbellorano@gmail.com](mailto:sbellorano@gmail.com)

1. Professor, Dr. Ayoib Che Ahmad

2. Dr. Nor Zalina Mohamad Yusof

## SECTION I – Demographic Information

Please indicate your choice by ticking (✓) in the appropriate space provided in the response options:-

1.

Age of respondent	20 – 29	30 – 39	40 – 49	50 – 59	60 and above

2.

Gender	Male	female

3.

Number of years in service	1 – 9	10 – 19	20 – 29	30 and above

4. Rank – Director, internal audit; D/Director, IA; CIA; ASST, CIA; Prin. IA; SNR, IA; IA; HEO (AUDIT); ASST. HEO (AUDIT)

Please Specify:

5.

Highest Qualification	NCE/Diploma	BA/BSc/HND	Masters	PhD.

6.

Membership of professional body	ICAN	CMA	ANAN	CPA	ACCA	CIA	OTHERS

### Key:-

ICAN – Institute of Chartered Accountants of Nigeria  
ANAN – Association of National Accountants of Nigeria  
CIA – Certified Internal Auditor  
CMA – Certified management Accountant  
CPA – Certified Public Accountant  
ACCA – Association of Certified Chartered Accountants (England)

**SECTION II:** Below are statements pertaining internal audit functions in your University. The questionnaire adopts five points Likert - Scale. It is structured in statement form, to allow for more choice to the respondents. Please, use the key below to select your choice for each statement and tick (✓) as appropriate in the answer option 1 to 5. The appropriate one you choose from the options ranges from “Strongly Disagree”, “Disagree”, “Neutral”, “Agree” and “Strongly Agree”.

<b>Strongly Disagree (1)</b>	<b>Disagree (2)</b>	<b>Neutral (3)</b>	<b>Agree (4)</b>	<b>Strongly Agree (5)</b>
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**SECTION II A: Internal Audit Competency**

S/N	Question /Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1.	Internal audit staff of my University possess appropriate knowledge, skills and professionalism in auditing profession to execute the task given to them.					
2.	Recruitment process into internal audit department allow for recruitment standard that set out intellectual qualities and personal attributes in my university.					
3.	My University has standing policies for training and career development plan for internal audit staff.					
4	Internal auditors in my university are allowed to participate in the annual continuous professional development programme organized by relevant professional groups.					

S/N	Question /Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
5.	Internal audit manual is readily available in my University to guide audit staff in executing their responsibilities.					
6.	All new internal audit staff in my university receives induction training.					
7.	Internal audit department in my university is sufficiently resourced in terms of staff and budget and are deployed effectively to deliver the approved audit plan.					

#### SECTION II B: Internal Audit Independence

S/N	Question /Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1.	The Vice-Chancellor of my university willingly responds to audit findings and recommendations.					
2.	Internal audit has direct access to necessary information and records to execute its responsibilities.					

S/N	Question /Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree	
3	Internal audit provides reports only to the Vice-Chancellor in my univ.						
4.	Internal audit reports both to the audit committee of my university and the Vice-Chancellor.						
5	Audit reports are not being implemented as when due.						
6.	Internal auditors conduct audit function according to the assigned responsibilities.						
7.	Internal audit has clear and defined functions in my university.						
8.	Internal audit staff of my university face intimidation and harassment due to unfavorable audit report findings and recommendations.						
9.	The University council of my university oversees employment or dismissal of Head of internal audit unit.						
10.	Internal audit of my univ. performs its duties with greater degree of						



	autonomy and independence from the management.					
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#### SECTION II C: Internal Audit Size

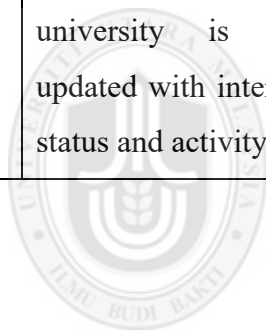
S/N	Question /Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1.	The staff in the internal audit department of my university are adequate to carry out the routine and strategic audit functions.					
2.	All auditing functions that were approved in the audit plan are performed completely in my univ.					
3.	There are indications of outsourcing the function of internal audit staff in my University.					
4.	The number of employees in internal audit is limited given the amount of auditing work planned by my university.					
5.	The internal audit department services and functions covers what is expected of it in my university.					
6.	Internal audit services in my university effectively coordinates and promotes cooperation with external auditors to accomplish task.					

7.	Internal audit personnel are routinely rotated on assignments in my university.					
8.	Internal audit personnel in my university do not have any conflicting operating responsibilities.					
9.	Budgetary provision to internal audit department is adequate regardless of its size in my university.					
10.	Budgetary provision to internal audit department of my university is based only on the number of audit staff.					
11.	Management is not aware of the need of internal audit budget as demonstrated by the small budget assigned to it in my university.					
12.	Internal audit department is large enough to successfully carry out financial and non-financial activities of my university.					

## SECTION II D: Internal Audit Reporting Line

S/N	Question /Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1.	In my university, reporting line of internal audit supports internal audit independence with functional reporting to the audit committee of the university council and administratively to the Vice-Chancellor.					
2.	In my university, the reporting level varies with the importance of internal audit findings					
3.	Internal audit reports and findings are adequately documented and are being considered for implementation in my university.					
4.	In my university, corrective action plans and discussions with auditees are agreed to before the report is used.					
5.	Internal audit of my university follow up implementation of corrective measures relating to audit findings.					

6.	The report and findings of internal audit in my university influence management decision processes.					
7.	The internal audit department/unit in my university is properly structured and functionally positioned to allow effective auditing operations and reporting relationship.					
8.	The council of my university is routinely updated with internal audit status and activity reports.					



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### SECTION II E: Timeliness of Internal Audit Report

S/N	Question /Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1.	Internal audit reports in my university are generally objective, clear, and timely to allow effective decision making.					
2.	Audit findings and recommendations are appropriately classified to addresses major risk elements in my University and are issued promptly.					
3	Draft internal audit reports are issued for consideration by the auditee within reasonable time scale before release to management of my university.					
4.	Internal audit work is documented and maintained in a file of audit working papers to ease work process					
5.	Internal and external interference from political and social issues affects the issuance of internal audit reports in time.					
6.	The magnitude of audit findings affects the timeliness of internal audit					

	report in my university.					
7.	Delay in issuing internal audit reports rendered such reports to lose their credibility.					
8.	In my university, there is a procedure for follow up that ensure agreed recommendation and implementation within pre-agreed timescales.					
9.	Management attitude of my university to internal audit reports and their sense of accountability determine the ability of internal audit to issue its reports within a reasonable timeframe,					
10.	In my university, there is no specific timeframe and period to internal audit reports to be issue and follow-up on resolved or outstanding issues with management.					
11.	Report contents, either quality or adverse report largely determine the timeliness of internal audit report.					

### SECTION II F: Top Management Support

S/N	Question /Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1.	Internal audit department in my university is adequately resourced in terms of staff and working materials to enable it perform effectively.					
2.	In my university, internal audit services have the necessary access to information to enable it achieve its objectives.					
3.	Management and audit committee of my university respond to audit findings and recommendations promptly.					
4.	Internal audit staff in my university are allowed to participate in an annual mandatory professional training programme organized by professional bodies.					
5.	In my university, internal audit unit is involved in University management committee meetings and other strategic committee to remain update about the university's operations.					

6.	Top management of my university allow internal audit services with appropriate autonomy and defined responsibilities to discharge its functions effectively.					
7.	Top level management of my university trust and values the internal audit services.					
8.	Internal audit services are seen as a key strategic partner for achieving the objectives of my university					
9.	My university allowed internal audit staff to participate in regular training to update their skills and knowledge.					



# SECTION II G: Organizational Performance.

S/N	Question /Statement	Strongly Disagree	Disagree	Neutral	Agree	Strongly Agree
1	My University experience significant improvement in financial efficiency as a result of structure that allow for quality internal audit.					
2.	My University experience significant return on asset as a result of existence of internal audit which promotes efficient utilization of its scarce resources.					
3.	My University experience significant reduction in service costs as a result of its compliance with appropriate internal audit laws, regulations and policies.					
4.	My University succeeds in improving the confidence of stakeholders as a result of Internal audit that contributing to academic excellence through its objective assessment in performance audit.					
5.	My University succeeds in contributing the performance of the institution because it has an established policy and procedure inform of manual that guide internal audit in the discharge if its responsibilities.					

6.	My University available services are supportive for its stakeholders as a result of Internal audit findings and recommendations that provide practical and cost-effective corrective measures for effective performance.					
7.	My University have reduced amount of complaints from stakeholders as a result of quality internal audits that ensure operating procedures are consistent with learning and growth objectives of the institution.					
8.	My University significantly reduces the amount of average mistakes in its procedures because of its regards for internal audit as value adding activity in the institution.					
9.	My University experiences significant increase in facilities' improvement because it regards internal audit as agent that influences positive change and continues improvement to the university's processes and accountability.					
10.	My University significantly Involve in supporting new services because it accepts and					

	utilizes the competence of internal audit to improve the organizational processes and strategic objectives.					
11.	My University significantly improvement in prompt response to stakeholders because it accepts and utilizes the knowledge of internal audit to improve the organizational processes and strategic objectives..					



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**Tunku Putari Intan Safinaz, School of Accountancy**

**Universiti Utara Malaysia, UUM SOA, COB**

**Address:**

*06010 UUM SINTOK,*

*Kedah Darul Aman,*

*Malaysia.*

*Tel: (604) 9284260*



11<sup>TH</sup> March 2015

The Executive Secretary,  
National Universities Commission,  
Aja Nwachuku House,  
No. 26, Agunyi Ironsi Street,  
P.M.B. 237, Garki Abuja, Nigeria.

Dear Sir,

**REQUEST FOR DATA TO CONDUCT RESEARCH ON NIGERIAN  
FEDERAL UNIVERSITIES.**

I am Suleiman Mohammed Bello, a PhD student at Universiti Utara, Malaysia (UUM). I am conducting a research on Internal Audit Quality and Organizational Performance for Nigerian Federal Universities.

Kindly, provide me with a list of internal auditors at senior level from Nigerian Federal Universities to enable me prepare for the conduct of the research.

Be assured that the information provided will be strictly kept confidential and will be used for the purpose of this research only. Your cooperation and attention on this matter is highly appreciated.

Thank you.

Yours sincerely,

**Suleiman Mohammed Bello,(900011)**

GSM: +2348036165749

E-mail: [sbellorano@gmail.com](mailto:sbellorano@gmail.com)

## Appendix D

### DATA ANALYSES OUTCOME

#### Regression

**Descriptive Statistics**

	Mean	Std. Deviation	N
Org_performance	7.6068	1.08749	313
Competence	3.6294	.77374	313
Independence	3.6460	.66462	313
Size	2.8686	.57244	313
Reporting	3.1613	.70203	313
Timeliness	3.5250	.71162	313



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**Correlations**

		Org_performance	Competence	Independence	Size	Reporting	Timeliness
Pearson Correlation	Org_performance	1.000	.324	.545	.451	.459	.208
	Competence	.324	1.000	.347	.300	.313	.101
	Independence	.545	.347	1.000	.541	.499	.179
	Size	.451	.300	.541	1.000	.377	.028
	Reporting	.459	.313	.499	.377	1.000	.520
	Timeliness	.208	.101	.179	.028	.520	1.000
Sig. (1-tailed)	Org_performance	.	.000	.000	.000	.000	.000
	Competence	.000	.	.000	.000	.000	.038
	Independence	.000	.000	.	.000	.000	.001
	Size	.000	.000	.000	.	.000	.309
	Reporting	.000	.000	.000	.000	.	.000
	Timeliness	.000	.038	.001	.309	.000	.
N	Org_performance	313	313	313	313	313	313
	Competence	313	313	313	313	313	313
	Independence	313	313	313	313	313	313
	Size	313	313	313	313	313	313
	Reporting	313	313	313	313	313	313
	Timeliness	313	313	313	313	313	313

# Variables Entered/Removed<sup>a</sup>

## Residuals Statistics<sup>a</sup>

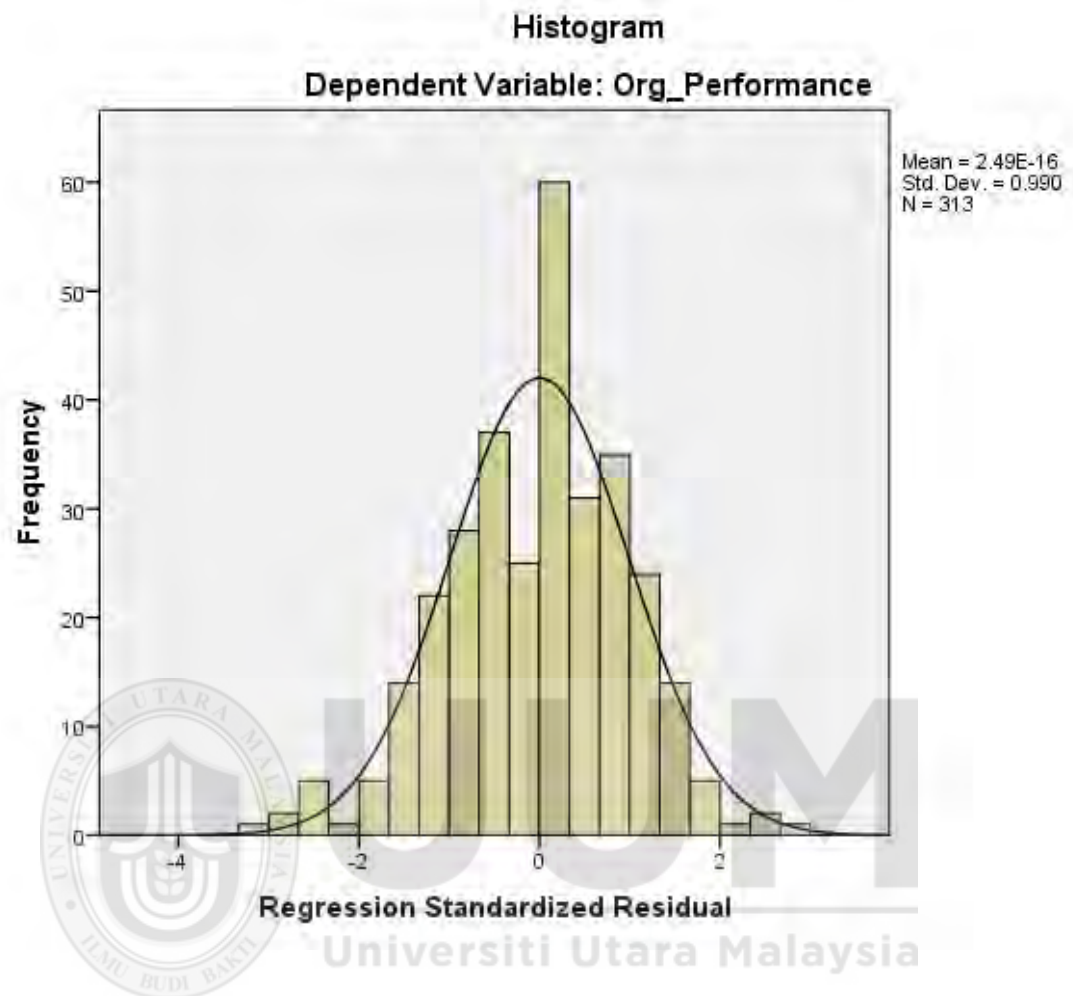
	Minimum	Maximum	Mean	Std. Deviation	N
Predicted Value	5.6388	8.9619	7.6068	.66744	313
Std. Predicted Value	-2.949	2.030	.000	1.000	313
Standard Error of Predicted Value	.063	.244	.115	.035	313
Adjusted Predicted Value	5.6351	8.9721	7.6037	.66839	313
Residual	-3.63558	2.12254	.00000	.85858	313
Std. Residual	-4.200	2.452	.000	.992	313
Stud. Residual	-4.301	2.484	.002	1.004	313
Deleted Residual	-3.81203	2.17701	.00307	.87936	313
Stud. Deleted Residual	-4.430	2.505	.001	1.010	313
Mahal. Distance	.641	23.877	4.984	3.866	313
Cook's Distance	.000	.150	.004	.011	313
Centered Leverage Value	.002	.077	.016	.012	313

a. Dependent Variable: Org\_performance



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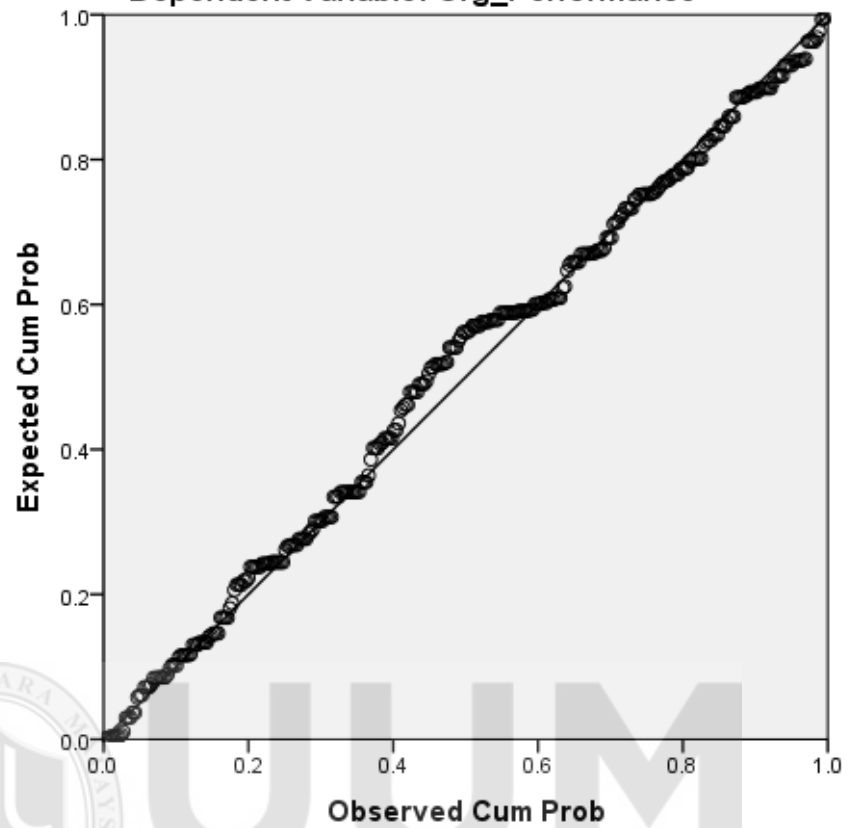
## Charts





# Normal P-P Plot of Regression Standardized Residual

Dependent Variable: Org\_Performance



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Coefficients<sup>a</sup>

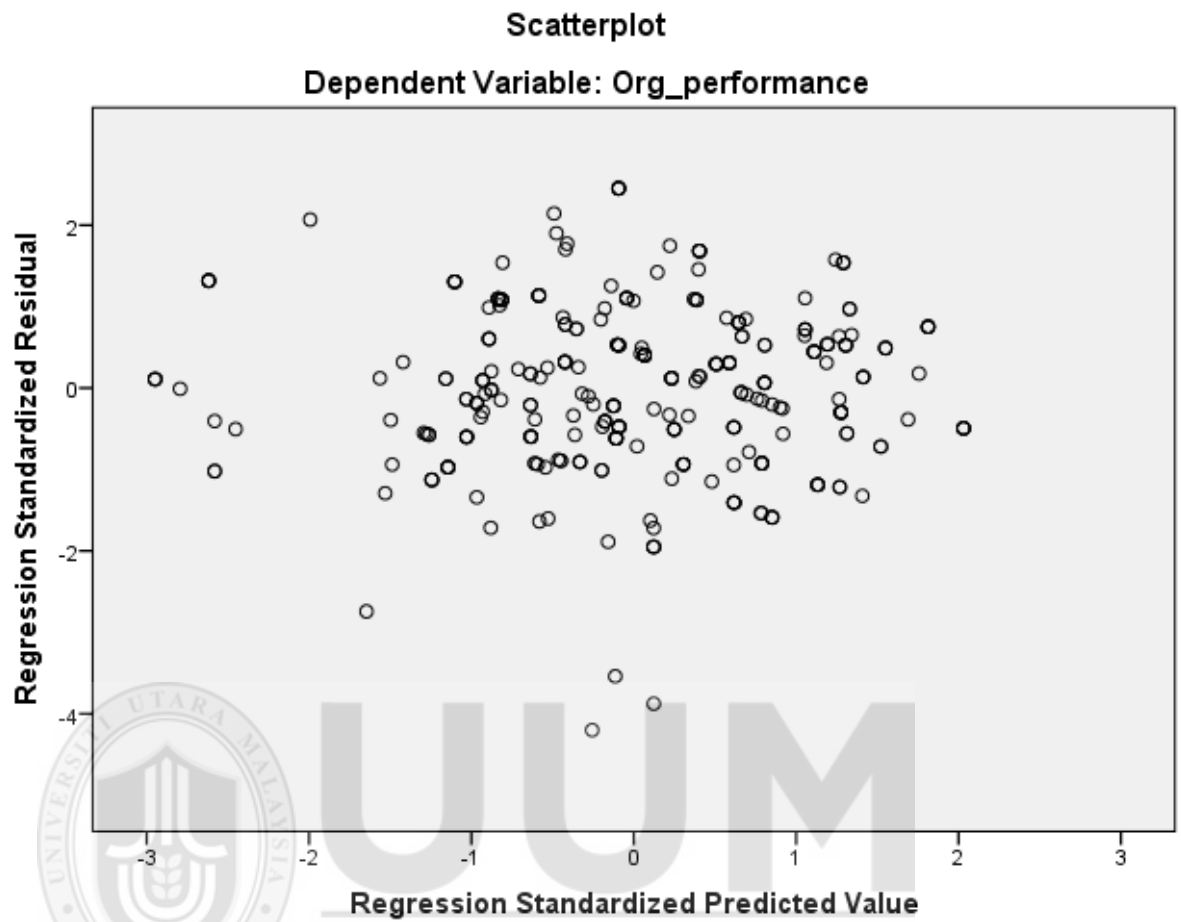
Model	Unstandardized Coefficients		Standardized Coefficients	t	Sig.	Correlations			Collinearity Statistics	
	B	Std. Error				Zero-order	Partial	Part	Tolerance	VIF
(Constant)	1.729	.150		11.549	.000					
Competence	.065	.030	.096	2.159	.032	.362	.122	.088	.831	1.204
Independence	.055	.046	.070	1.203	.230	.533	.069	.049	.489	2.045
Size	.095	.028	.169	3.447	.001	.477	.193	.140	.688	1.453
Reporting	.007	.036	.011	.187	.852	.462	.011	.008	.514	1.946
Timeliness	.081	.029	.131	2.792	.006	.262	.158	.113	.752	1.329
Support	.319	.043	.461	7.388	.000	.662	.389	.300	.423	2.365

a. Dependent Variable: Org\_Performance

Collinearity Diagnostics<sup>a</sup>

Model	Dimension	Eigenvalue	Condition Index	Variance Proportions					
				(Constant)	Competence	Independence	Size	Reporting	Timeliness
1	1	6.797	1.000	.00	.00	.00	.00	.00	.00
	2	.074	9.554	.01	.00	.00	.55	.01	.16
	3	.045	12.319	.04	.34	.01	.07	.20	.13
	4	.033	14.384	.03	.01	.03	.36	.20	.29
	5	.025	16.430	.09	.55	.11	.01	.28	.01
	6	.015	21.175	.58	.08	.00	.00	.31	.41
	7	.011	24.893	.25	.02	.85	.00	.00	.47

a. Dependent Variable: Org\_Performance



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## Regression

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.705 <sup>a</sup>	.496	.487	.37659

a. Predictors: (Constant), Support, Timeliness, Competence, Size, Reporting, Independence

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	42.791	6	7.132	50.290	.000 <sup>b</sup>
	Residual	43.396	306	.142		
	Total	86.187	312			

a. Dependent Variable: Org\_Performance

b. Predictors: (Constant), Support, Timeliness, Competence, Size, Reporting, Independence

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.729	.150		11.549	.000
	Competence	.065	.030	.096	2.159	.032
	Independence	.055	.046	.070	1.203	.230
	Size	.075	.052	.089	1.047	.191
	Reporting	.007	.036	.011	.187	.852
	Timeliness	.081	.029	.131	2.792	.006
	Mgt. Support	.319	.043	.461	7.388	.000

a. Dependent Variable: Org\_Performance

**Model Summary**

Model	R	R Square	Adjusted R Square	Std. Error of the Estimate
1	.743 <sup>a</sup>	.552	.536	.35812

a. Predictors: (Constant), TIAR\*TMS, Competence, Size, Independence, Reporting, Timeliness, Mgt. Support, IAS\*TMS, IAI\*TMS, IAC\*TMS, RLIA\*TMS

**ANOVA<sup>a</sup>**

Model		Sum of Squares	df	Mean Square	F	Sig.
1	Regression	47.584	11	4.326	33.730	.000 <sup>b</sup>
	Residual	38.603	301	.128		
	Total	86.187	312			

a. Dependent Variable: Org\_Performance

b. Predictors: (Constant), TIAR\*TMS, Competence, Size, Independence, Reporting, Timeliness, Mgt. Support, IAS\*TMS, IAI\*TMS, IAC\*TMS, RLIA\*TMS

**Coefficients<sup>a</sup>**

Model		Unstandardized Coefficients		Standardized Coefficients	t	Sig.
		B	Std. Error	Beta		
1	(Constant)	1.077	.524		2.056	.041
	Competence	.538	.158	.792	3.397	.001
	Independence	.420	.141	.531	2.972	.003
	Size	-.091	.149	-.161	-.609	.543
	Reporting	.096	.162	.149	.590	.555
	Timeliness	.319	.138	.515	2.319	.021
	Mgt. Support	.512	.172	.739	2.971	.003
	IAC*TMS	.152	.047	1.246	3.231	.001
	IAI*TMS	.156	.042	1.310	3.670	.000
	IAS*TMS	.552	.140	.554	2.296	.023
	RLIA*TMS	-.018	.048	-.154	-.381	.704
	TIAR*TMS	-.080	.042	-.675	-1.915	.056

a. Dependent Variable: Org\_Performance

## Descriptives

[DataSet0] C:\Users\Isa\Desktop\Recent Jobs\CIA\CHP 4\CFA Working File\_1.sav

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
IAC1	313	1.00	5.00	4.1022	.84870
IAC2	313	1.00	5.00	3.5240	1.03166
IAC3	313	1.00	5.00	3.2620	1.03236
Valid N (listwise)	313				

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
IAI1	313	1.00	5.00	3.3706	1.06970
IAI2	313	1.00	5.00	3.6550	1.07228
IAI6	313	1.00	5.00	3.9297	.81346
IAI7	313	1.00	5.00	4.0735	.86103
IAI10	313	1.00	5.00	3.2013	1.10407
Valid N (listwise)	313				

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
IAS1	313	1.00	5.00	2.7157	1.23217
IAS2	313	1.00	5.00	2.8946	1.01514
IAS5	313	1.00	5.00	3.1182	1.15001
IAS12	313	1.00	5.00	2.7252	1.24341
Valid N (listwise)	313				

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
RLIA1	313	1.00	5.00	2.8371	1.18307
RLIA2	313	1.00	5.00	3.1789	1.02216
RLIA3	313	1.00	5.00	3.1597	1.03157
RLIA7	313	1.00	5.00	3.3770	1.11447
Valid N (listwise)	313				

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
TIAR1	313	1.00	5.00	3.4952	.97770
TIAR2	313	1.00	5.00	3.5399	.87294
TIAR4	313	1.00	5.00	3.8243	.97949
Valid N (listwise)	313				

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
TMS6	313	1.00	5.00	3.2524	1.03320
TMS7	313	1.00	5.00	3.5463	.97003
TMS8	313	2.00	5.00	3.5463	.95000
TMS9	313	1.00	5.00	3.3419	1.01341
Valid N (listwise)	313				

**Descriptive Statistics**

	N	Minimum	Maximum	Mean	Std. Deviation
OP2	313	1.00	5.00	3.5335	.88052
OP3	313	1.00	5.00	4.0447	.66836
OP5	313	2.00	5.00	4.2077	.63423
OP6	313	1.00	5.00	3.6645	.84310
OP7	313	2.00	5.00	4.1054	.62409
OP8	313	2.00	5.00	3.9872	.57163
OP10	313	1.00	5.00	3.5974	.86097
OP11	313	1.00	5.00	3.6262	.93244
Valid N (listwise)	313				

**Correlations**

		Competence	Independence	Size	Reporting	Timeliness	Support	Org_Performance
Competence	Pearson Correlation	1	.347**	.286**	.290**	.127*	.378**	.362**
	Sig. (2-tailed)		.000	.000	.000	.024	.000	.000
	N	313	313	313	313	313	313	313
Independence	Pearson Correlation	.347**	1	.468**	.497**	.217**	.688**	.533**
	Sig. (2-tailed)	.000		.000	.000	.000	.000	.000
	N	313	313	313	313	313	313	313
Size	Pearson Correlation	.286**	.468**	1	.396**	.074	.510**	.477**
	Sig. (2-tailed)	.000	.000		.000	.191	.000	.000
	N	313	313	313	313	313	313	313
Reporting	Pearson Correlation	.290**	.497**	.396**	1	.475**	.565**	.462**
	Sig. (2-tailed)	.000	.000	.000		.000	.000	.000
	N	313	313	313	313	313	313	313
Timeliness	Pearson Correlation	.127*	.217**	.074	.475**	1	.188**	.262**
	Sig. (2-tailed)	.024	.000	.191	.000		.001	.000
	N	313	313	313	313	313	313	313
Mgt. Support	Pearson Correlation	.378**	.688**	.510**	.565**	.188**	1	.662**
	Sig. (2-tailed)	.000	.000	.000	.000	.001		.000
	N	313	313	313	313	313	313	313
Org_Performance	Pearson Correlation	.362**	.533**	.477**	.462**	.262**	.662**	1
	Sig. (2-tailed)	.000	.000	.000	.000	.000	.000	

N

313

313

\*. Correlation is significant at the 0.05 level (2-tailed).